STATE TO AND POWE

UNITED STATES OF AMERICA COMBINED DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

FILE NO. J2167.0478

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; that I verily believe that I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named) of the subject matter which is claimed and for which a patent is sought on the invention entitled: LIKE-KIND EXCHANGE METHOD, the specification of which is attached hereto, unless the following box is checked: was filed on January 12, 2004 as United States patent Application Number or PCT International patent application number and was amended on I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose all information known to be material to patentability in accordance with Title 37, Code of Federal Regulations, I hereby claim priority benefits under Title 35, United States Code §119 of any foreign application(s) for patent or inventor's certificate or United States provisional application(s) listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed: Prior Foreign or Provisional Application(s) PRIORITY CLAIMED APPLICATION NUMBER DATE OF FILING COUNTRY (day, month, year) UNDER 35 U.S.C. § 119 60/439,125 January 10. 2003 U.S. Yes I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application. UNITED STATES APPLICATION NUMBER DATE OF FILING (patented, pending, abandoned) (day, month, year) I hereby appoint customer no. 32172 DICKSTEIN, SHAPIRO, MORIN & OSHINSKY, LLP, and the members of the firm, Edward A. Meilman, Reg. No. 24,735, Gary M. Hoffman, Reg. No. 26,411, Steven I. Weisburd, Reg. No. 27,409, Thomas J. D'Amico, Reg. No. 28,371, Donald A. Gregory, Reg. No. 28,954, Stephen A. Soffen, Reg. No. 31,063, James W. Brady, Jr., Reg. No. 32,115, Jon D. Grossman, Reg. No. 32,699, Mark J. Thronson, Reg. No. 33,082, Michael J. Scheer, Reg. No. 34,425, Charles E. Miller, Reg. No. 24.576 and Eric Oliver, Reg. No. 35,307, as attorneys with full power of substitution and revocation to prosecute this application, to transact all business in the Patent & Trademark Office connected therewith and to receive all correspondence. SEND CORRESPONDENCE TO: DICKSTEIN, SHAPIRO, MORIN & OSHINSKY, LLP DIRECT TELEPHONE CALLS TO: (212) 835-1400 1177 Avenue of the Americas, 41st Floor New York, NY 10036-2714 I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon. INVENTOR'S SIGNATURE SILSON FULL NAME OF SOLE OR FIRST INVENTOR 10-25-04 ANDREW F. GELSON RESIDENCE (City and either State or Foreign Country) COUNTRY OF CITIZENSHIP Forestdale. Massachusetts USA POST OFFICE ADDRESS 9 Anchor Drive Forestdale MA 02644

ANDREW F. GELSON

Forestdale, Massachusetts

POST OFFICE ADDRESS

BESIDENCE (City and either State or Foreign Country)

9 Anchor Drive Forestdalc MA 02644

UNITED STATES OF AMERICA COMBINED DECLARATION FILE NO. AND POWER OF ATTORNEY FOR PATENT APPLICATION J2167.0478 As a below named inventor, I hereby declare that: my residence, post office address and cluzenship are as stated below next to my name; that I welly believe that I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named) of the subject matter which is claimed and for which a patent is sought on the inventor entitled: LIKE-KIND EXCHANGE METHOD, the specification of which is attuched hereto, unless the following hox is checked: was filed on January 12, 2004 as United States patent Application Number of PCT International patent application number and was amended on thereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above Lacknowledge the duty to disclose all information known to be material to patentability in accordance with Title 37. Crete of Federal Regulations. I hereby ctalm priority benefits under Title 35, United States Code \$119.0f any foreign application(s) for patent or inventor's certificate or United States provisional application(s) listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed: Prior Forcign or Provisional Application(s) COUNTRY APPLICATION NUMBER DATE OF FILING PRIORITY CLAIMED (day, munth, year) Under 35 U.S.C. § 119 U.S. 60/439,125 January 10, 2003 Yes I hereby claim the benefit under Title 35. United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manuer provided by the first paragraph of Title 35. United States Code, §112, I acknowledge the duty to disclose information which is material in patentability as defined in Title 37, Code of Federal Regulations, §1.50 which became available between the filing date of the prior application and the national or PCT international filing date of this application. UNITED STATES APPLICATION NUMBER DATE OF FILING STATUS (patented, pending, abandoned) Thereby appoint customer no. 32172 DICKSTEIN, SHAPIRO, MORIN & OSHINSKY, LLP, and the members of the firm, Edward A. Meilman, Reg. No. 24,735. Gary M. Hoffman, Reg. No. 26,411, Steven I. Weisburd, Reg. No. 27,409. Thomas J. D'Amicu, Reg. No. 28,371, Donald A. Gregory, Reg. No. 28,954, Stephen A. Soffen, Reg. No. 31,063, James W. Brady, Jr., Reg. No. 52,115, Jan D. Grossman, Reg. No. 32,609, Mark J. Thronson, Reg. No. 33,082; Michael J. Scheer, Reg. No. 34,425, Charles E. Miller, Reg. No. 24,576 and Eric Oliver, Reg. No. 35,107, ax attorneys with full power of substitution and revocation to prosecute this application, to transact all business in the Patent & Trademark Office connected therewith and to receive all SEND CORRESPONDENCE TO: DICKSTEIN, SHAPIRO, MORIN & OSHINSKY, LLP 1177 Avenue of the Americas, 41st Floor New York, NY 10036-2714 DIRECT TELEPHONE CALLS TO: (212) 835-1400 Thereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon. FULL NAME OF SOLE OR FIRST INVENTOR

INVENTOR'S SIGNATURE

COUNTRY OF CITIZENSHIP

USA

FULL: NAME SECOND INVENTOR EDWIN RIVERA	INVENTOWERIES TURE	B/30/04
RESIDENCE (City and either State or Foreign Country) Hanover, Massachusetts		COUNTRY OF CITIZENSHIP USA
POST OFFICE ADDRESS 30 Forest-St., Hanover, MA 01760		

FULL NAME THIRD INVENTOR EDWARD L. GLAZER	inventor's signature		DATE
RESIDENCE (City and either State or Foreign Country) Natick, Massachusetts		COUNTR	Y OP CITIZENSHIP
POST OFFICE ADDRESS 45 Leach Lanc, Natick, MA 01760			

FULL NAME FOURTH INVENTOR

DATE

DATE

SIGNATURE

RESIDENCE (City and either State or Foreign Country)

West Newton, Massachusetts

Country of Citizenship

USA

TOST OFFICE ADDRESS

Chestnut Street, West Newton, MA 02465

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AND POWER OF	ATTORNEY F	OR PATENT AF	PLICATION			J2167.0478
As a below named inventor, I hereby believe that I am the original, first and matter which is claimed and for which LIKE-KIND EXCHANG was filed on January 12, 2004 10/754,700 I hereby state that I have reviewed amendment referred to above. I acknowledge the duty to disclose §1.56. I hereby claim priority benefits und provisional application(s) listed below that of the application on which priorit Prior Foreign or Provisional Application	4 as United States part and understand the coall information known ther Title 35, United Shand have also identifity is claimed:	the specification of when the Application Numb and was amended on intents of the above ide to be material to pate	ich is allached hereto er or PCT Internation. (if an entified specification, atability in accordance	, unless the al patent ap my). including the with Title	following plication not be claims, at 27, Code of	box is checked; umber us amended by any of Federal Regulations
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COBNIRI	APPLICATION	ON NUMBER	DATE OI	F FILING nth, year)	1	PRIORITY CLAIMED
U.S.	60/40	0.105				UNDER 35 U.S.C. § 119
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I hereby claim the benefit under Title 3 each of the claims of this application is United States Code, §112. I acknowled Regulations, §1.56 which became avail application. UNITED STATES APPLICATION NUMBER	5, United States Code not disclosed in the p ge the duty to disclose lable between the filin	e. \$120 of any United States app. a information which is g date of the prior app DATE OF FILING (day, month, year)	cates application(s) li lication in the manner material to patentabil lication and the nation	_		STATUS
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I hereby appoint customer no. 32177. No. 24,735. Gary M. Hoffman, Reg. No. No. 28,954. Stephen A. Soffm, Reg. No. 34, 33,082, Michael I. Scheer, Reg. No. 34, substitution and revocation to prosecute correspondence. SEND CORRESPONDENCE TO: DIC 117 New I hereby declare that all statements merue; and further that these statements with the statement of the state	CKSTEIN, SHAPIRO, 7 Avenue of the Amer v York, NY 10036-27 made herein of my owner made with the known of Title 18 of the 1001 of Title 18	, MORIN & OSHINS) icas, 41st Floor '14 1 knowledge are true a	OY, LLP DIR (212) and that all statements	ECT TELE) 835-1400 made on in	PHONE C.	ALLS TO:
FULL NAME OF SOLE OR FIRST INVENTOR	_			- 1	-	
ANDREW F. GELSON	<u> </u>	INVENTOR'S SIGNAT	JRE		DATE	
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